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DECLARATION AND POWER OF ATTORNEY

We, Carl J. Serman and Kary L. Valentine, declare:

We are citizens of the United States of America and residents of 209 Cricketwood Court, Cranberry Township, PA 16066 and 117 Union Church Road, Mars, PA 16046, respectively.

We verily believe ourselves to be the original, first and joint inventors of the improvement in "High Performance Microcellular Foam and Manufacturing Method and Apparatus Thereof" described and claimed in the patent application filed in the United States Patent and Trademark Office on March 17, 2004 and bearing Application No. 10/802,535.

We have reviewed and understand the contents of the specification, including the claims.

That this application claims the benefit under 35 U.S.C. § 119(e) of earlier filed United States Patent Application No. 09/714,424, filed November 16, 2000, which is based on priority United States Provisional Patent Application No. 60/165,857, filed November 16, 1999.

That, as to the subject matter of this application which is common to said earlier application, we do not know and do not believe that the same was ever known or used in the United States before our invention thereof; or patented or described in any printed publication in any country before our invention thereof or more than one year prior to said earlier application; or in public use or on sale in the United States more than one year prior to said earlier application.

That said common subject matter has not been patented or made the subject of an inventor's certificate before the date of said earlier application in any country foreign to the United States on an application filed by us or our legal representatives or assigns more than twelve months prior to said earlier application.

That as to the subject matter of this application which is not common to said earlier application, we do not know and do not believe that the same was ever known or used in the United States before our invention thereof; or patented or described in any printed publication in any country before our invention or more than one year prior to the date of this application; or in public use or on sale in the United States more than one year prior to the date of this application.

That said subject matter of this application which is not common to said earlier application has not been patented or made the subject of an inventor's certificate in any country foreign to the United States on an application filed by us or our legal representatives or assigns more than twelve months prior to the date of this application.

We acknowledge our duty to disclose information of which we are aware which is material to the patentability of this application in accordance with Title 37, Code of Federal {wo115228.1}

Regulations, § 1.56(a) including matters as occurred between the filing date of our said earlier application and the filing date of this application.

We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

We hereby appoint Russell D. Orkin, Registration No. 25,363; William H. Logsdon, Registration No. 22,132; David C. Hanson, Registration No. 23,024; Frederick B. Ziesenheim, Registration No. 19,438; Richard L. Byrne, Registration No. 28,498; Kent E. Baldauf, Registration No. 25,826; Barbara E. Johnson, Registration No. 31,198; Paul M. Reznick, Registration No. 33,059; John W. McIlvaine, Registration No. 34,219; Julie W. Meder, Registration No. 36,216; Lester N. Fortney, Registration No. 38,141; Randall A. Notzen, Registration No. 36,882; James G. Porcelli, Registration No. 33,757; Kent E. Baldauf, Jr., Registration No. 36,082; Christian E. Schuster, Registration No. 43,908; Nathan J. Prepelka, Registration No. 43,016; Jessica M. Schroth, Registration No. 47,102; Kirk M. Miles, Registration No. 37,891; J. Matthew Pritchard, Registration No. 46,228; Darrell E. Williams, Registration No. 45,222; Philip J. Foret, Registration No. 51,689; Patricia A. Olosky, Registration No. 53,411; Alexander Detschelt, Registration No. 50,261; and Gwen R. Acker Wood, Registration No. 51,027, whose post-office address is 700 Koppers Building, 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219-1818, Telephone No. 412-471-8815, our attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, to amend the specification, to appeal in case of rejection, as they may deem advisable, to receive the patent when granted and generally to do all matters and things needful in the premises, as fully and to all intents and purposes as we could do.

All correspondence and telephone calls should be addressed to Russell D. Orkin.

We hereby subscribe our name to the foregoing specification and claims, declaration and power of attorney.

Date 4/12/04 Inventor Carl J. Serman

Date 4/12/04 Inventor Kan J. Valta